

East Lothian Council: Annual Audit Plan



 AUDIT SCOTLAND

Prepared for East Lothian Council
April 2024

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Introduction

Summary of planned audit work

1. John Boyd has been appointed by the Accounts Commission as external auditor of East Lothian Council for the period from 2022/23 until 2026/27. The 2023/24 financial year is therefore the second of his five-year audit appointment. A brief biography of the audit team is provided at [Appendix 1](#).

2. This document summarises the work plan for the 2023/24 audit. The main elements of the audit include:

- an audit of the financial statements and an opinion on whether they give a true and fair view and are free from material misstatement
- an audit opinion on other statutory information published with the financial statements in the annual accounts, including the Performance Report, the Annual Governance Statement, and the Remuneration Report
- consideration of arrangements in relation to wider scope areas: financial management; financial sustainability; vision, leadership and governance; and use of resources to improve outcomes
- consideration of Best Value arrangements
- providing assurance on the Housing Benefit Subsidy Claim, Non-Domestic Rates Return and the Whole of Government Accounts (WGA) return
- review of the Council's arrangements for preparing and publishing statutory performance information
- provision of an Independent Auditor's Report expressing opinions on the different elements of the annual accounts and an Annual Audit Report setting out conclusions on the wider scope areas.

Respective responsibilities of the auditor and East Lothian Council

3. The [Code of Audit Practice](#) sets out in detail the respective responsibilities of the auditor and the East Lothian Council. Key responsibilities are summarised below.

Auditor responsibilities

4. The auditor's responsibilities are established by the Local Government (Scotland) Act 1973 and the Code of Audit Practice (including [supplementary guidance](#)) and guided by the Financial Reporting Council's Ethical Standard.

5. Auditors in the public sector give an independent opinion on the financial statements and other information within the annual accounts. We also review and report on the wider scope arrangements in place at East Lothian Council. In doing this, we aim to support improvement and accountability.

East Lothian Council's responsibilities

6. East Lothian Council is responsible for maintaining adequate accounting records and internal controls, and preparing financial statements for audit that give a true and fair view. They are also required to produce other reports in the annual accounts in accordance with statutory requirements.

7. East Lothian Council has the primary responsibility for ensuring the proper financial stewardship of public funds, compliance with relevant legislation, and establishing effective arrangements for governance, propriety, and regularity that enable them to deliver their objectives.

Adding Value

8. Throughout the audit we aim to add value by: tailoring audit work to the circumstances of East Lothian Council and the audit risks identified; being constructive and forward looking; providing independent conclusions; attending meetings of the Audit and Governance Committee; and by recommending and encouraging good practice. In so doing, we will help East Lothian Council promote improved standards of governance, better management and decision making, and more effective use of resources.

Annual accounts

Introduction

9. The annual accounts are an essential part of demonstrating East Lothian Council's stewardship of resources and its performance in the use of those resources.

10. The appointed auditor is required to perform an audit of the financial statements, consider other information within the annual accounts, and express a number of audit opinions in an Independent Auditor's Report in accordance with International Standards on Auditing (ISAs) in the UK, Practice Note 10 from the Public Audit Forum which interprets the ISAs for the public sector, and guidance from Audit Scotland.

11. We focus our work on the areas of highest risk. As part of our planning process, we perform a risk assessment highlighting the audit risks relating to each of the main financial systems relevant to the production of the financial statements.

Materiality

12. The concept of materiality is applied by auditors in planning and performing the audit, and in evaluating the effect of any uncorrected misstatements on the financial statements. We plan the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The assessment of what is material is a matter of professional judgement over both the amount and the nature of the misstatement.

Materiality levels for the 2023/24 audit

13. We assess materiality at different levels. The materiality values for East Lothian Council and its group are set out in [Exhibit 1](#).

Exhibit 1

2023/24 Materiality levels for East Lothian Council and its group

Materiality	Amount	Group
<p>Planning materiality – This is the figure we calculate to assess the overall impact of audit adjustments on the financial statements. Materiality has been set based on our assessment of the needs of the users of the financial statements and the nature of the Council's operations. For the year ended 31 March 2024, we have set our materiality at 2 per cent of gross expenditure, adjusted for IJB contributions, based on the audited financial statements for 2022/23.</p>	£8.9 million	£9 million

Performance materiality – This acts as a trigger point. If the aggregate of errors identified during the financial statements audit exceeds performance materiality, this could indicate that further audit procedures are required. Using our professional judgement, we have assessed performance materiality at 65 per cent of planning materiality.	£5.8 million	£6 million
Reporting threshold (i.e. clearly trivial) – We are required to report to those charged with governance on all unadjusted misstatements more than the 'reporting threshold' amount.	£445 thousand	£500 thousand

Source: Audit Scotland

Significant risks of material misstatement to the financial statements

14. Our risk assessment draws on our cumulative knowledge of East Lothian Council, its major transaction streams, key systems of internal control, and risk management processes. It is informed by our discussions with management, meetings with internal audit, attendance at committees, and a review of supporting information.

15. Audit risk assessment is an iterative and dynamic process. Our assessment of risks set out in this plan may change as more information and evidence becomes available during the progress of the audit. Where such changes occur, we will advise management, and where relevant, report them to those charged with governance.

16. Based on our risk assessment process, we identified the following significant risks of material misstatement to the financial statements. These are risks which have the greatest impact on our planned audit procedures. [Exhibit 2](#) summarises the nature of the risks, management's sources of assurance over these risks, and the further audit procedures we plan to perform to gain assurance over the risks.

Exhibit 2

2023/24 Significant risks of material misstatement to the financial statements

Significant risk of material misstatement	Management's sources of assurance	Planned audit response
<p>1. Risk of material misstatement due to fraud caused by management override of controls</p> <p>As stated in ISA (UK) 240, management is in a unique position to perpetrate fraud because of management's ability to override controls that</p>	<p>Owing to the nature of this risk, assurances from management are not applicable in this instance</p>	<ul style="list-style-type: none"> Assess the design and implementation of controls over journal entry processing. Make inquiries of individuals involved in the financial reporting process about inappropriate or unusual activity relating to the processing of journal entries and other adjustments.

Significant risk of material misstatement	Management's sources of assurance	Planned audit response
<p>otherwise appear to be operating effectively.</p>		<ul style="list-style-type: none"> • Test journals at the year-end and post-closing entries and focus on areas of significant risk of fraud. • Consider the need to test journal entries and other adjustments throughout the year. • Evaluate significant transactions outside the normal course of business. • Assess the adequacy of controls in place for identifying and disclosing related party relationship and transactions in the financial statements. • We will assess any changes to the methods and underlying assumptions used to prepare accounting estimates compared to the prior year.
<p>2. Estimation in the valuation of land and buildings.</p> <p>ELC held land and buildings with a NBV in excess of £1,000 million as at 31 March 2023, with land and buildings revalued on a five-year rolling basis. An external valuer carries out valuations of land and buildings.</p> <p>There can be a significant degree of subjectivity in the valuation of land and buildings. Valuations are based on specialist and management assumptions, and changes in these can result in material changes to valuations.</p> <p>Valuations should reflect conditions at 31 March 2024 including those subject to valuation and those not revalued.</p> <p>There is a risk the carrying valuation of land and buildings</p>	<ul style="list-style-type: none"> • Due to the uncertainty arising from the in-house extrapolation exercise, an independent extrapolation by a RICS qualified person is being undertaken (over summer) on operational and non-operational asset portfolios and there is therefore a high likelihood that some correction / adjustment to the draft accounts figures may be required. • Council Dwellings have been revalued during 2023/24. 	<ul style="list-style-type: none"> • Review the information provided to the external valuer to assess for completeness. • Evaluate the competence, capabilities, and objectivity of the professional valuer. • Obtain an understanding of the management's involvement in the valuation process to assess if appropriate oversight has occurred. • Critically assess the approach East Lothian Council has adopted to assess the risk that assets not subject to valuation are materially misstated and consider the robustness of that approach. • Challenge management's assessment of why it considers that the land and buildings not revalued in 2023/24 are not materially misstated. We will critically assess the appropriateness of any assumptions.

Significant risk of material misstatement	Management's sources of assurance	Planned audit response
does not reflect the current value at 31 March 2024.		<ul style="list-style-type: none"> Critically assess the adequacy of East Lothian Council's disclosures regarding the assumptions in relation to the valuation of land and buildings.

Source: Audit Scotland

17. As set out in ISA (UK) 240: *The auditor's responsibilities relating to fraud in an audit of financial statement*, there is a presumed risk of fraud over the recognition of revenue. There is a risk that revenue may be misstated resulting in a material misstatement in the financial statements.

18. We have rebutted this risk as funding received from the Scottish Government is clearly communicated and can be readily agreed to third party confirmations. In addition, we have considered East Lothian Council's other income streams, and we have concluded there is limited opportunity or incentive to manipulate the recognition of income in the financial statements.

19. In line with Practice Note 10: *Audit of financial statements and regularity of public sector bodies in the United Kingdom*, as most public-sector bodies are net spending bodies, the risk of material misstatement due to fraud related to expenditure recognition may in some cases be greater than the risk relating to revenue recognition.

20. We have rebutted this risk as the main expenditure streams of East Lothian Council can be readily forecast based on a predictable pattern of spend and mainly comprise a high volume of relatively low value items. We also consider there to be limited incentive and opportunity for the manipulation of expenditure recognition in the financial statements.

21. We have not, therefore, incorporated specific work into our audit plan in these areas over and above our standard audit procedures.

Other areas of audit focus

22. As part of our assessment of audit risks, we have identified other areas where we consider there are also risks of material misstatement to the financial statements. Based on our assessment of the likelihood and magnitude of the risks, we do not consider these to represent significant risks. We will keep these areas under review as our audit progresses.

23. The areas of specific audit focus are:

- The pension valuation due to the material value and significant assumptions used in the calculation of the carrying value. We will utilise the work of PwC as auditor expert in assessing the reasonableness of the methodology used and assumptions made by the Council's actuary,

Hymans Robertson LLP, in arriving at the IAS 19 pension valuation as at 31 March 2024.

- Review of the accounting adjustments and disclosures within the financial statements with regards to implementation of the statutory accounting treatment for Service Concession arrangement flexibilities as set out in Finance Circular 10/22 in relation to the Council's PPP contracts.

24. As part of our risk assessment, we have also identified the following areas where further work will be performed. These are not audit risks but areas we will keep under review:

- IFRS 16 takes effect for local government bodies from 2024/25. This will change the way in which the Council accounts for operating leases, including recognising assets and liabilities for the rights and obligations arising from leases previously capitalised as operating leases. We will assess the Council's preparedness for this and review any disclosure made in relation to the new standard in line with guidance.
- The statutory override relating to valuation of infrastructure assets is due to end for the 2024/25 financial statements. We will review the progress made by the Council in preparing for this.

Group Consideration

25. As group auditors, we are required under ISA (UK) 600: *Audits of group financial statements (including the work of component auditors)* to obtain sufficient appropriate audit evidence on which to base our audit opinion on the group financial statements.

26. Alongside East Lothian Council, East Lothian Council has a group which comprises component entities. [Exhibit 3](#) details the structure of the group.

Exhibit 3

East Lothian Council Group Structure

Subsidiaries	Joint Ventures	Associates
East Lothian Land Ltd	East Lothian Integration Joint Board	East Lothian Investments
East Lothian Mid-Market Homes LLP	Edinburgh Innovation Park Joint Venture	Enjoy East Lothian Ltd
Trust Funds and Common Good Funds		Brunton Theatre Trust
		Lothian Valuation Joint Board

Source: Audit Scotland

27. Our planned audit approach for the components is informed by our assessment of risk at the component bodies and our consideration of the size and nature of assets, liabilities, and transaction streams.

28. The audits of the financial information of some of the components are performed by other auditors. These components have been assessed as being not significant through our audit planning processes. No reliance will be placed on the work of these other auditors.

29. We will obtain sufficient appropriate audit evidence in relation to the consolidation process and the financial information of the components on which to base our group audit opinion.

Audit of the trusts registered as Scottish charities

30. The Charities Accounts (Scotland) Regulations 2006 require charities to prepare annual accounts and require an accompanying auditor's report where any legislation requires an audit. The Local Government (Scotland) Act 1973 specifies the audit requirements for any trust fund where some or all members of a council are the sole trustees. Therefore, a full and separate audit and Independent Auditor's Report is required for each registered charity where members of the council are sole trustees, irrespective of the size of the charity.

31. Members of East Lothian Council are sole trustees for one trust registered as a Scottish charity, the Dr Bruce Fund, with total assets of some £20,331 as at 31 March 2023. The preparation and audit of financial statements of registered charities is regulated by the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

32. Other than a significant risk of management override of controls, which has also been identified as a significant risk in respect of the council's annual accounts, no specific planning risks were identified in respect of the charity's accounts.

Materiality levels for the 2023/24 audit of the Dr Bruce Fund

33. Materiality levels for the Dr Bruce Fund are set out in [Exhibit 4](#).

Exhibit 4

2023/24 Materiality levels for charitable trusts

Charitable trust	Planning Materiality	Performance Materiality	Reporting Threshold
Dr Bruce Fund	£400 (Based on 2% of audited 2021/22 net asset value)	£300 (Based on 75% of planning materiality)	£20

Source: Audit Scotland

Wider Scope and Best Value

Introduction

34. Reflecting the fact that public money is involved, public audit is planned and undertaken from a wider perspective than in the private sector. The Code of Audit Practice sets out the four areas that frame the wider scope of public sector audit, and requires auditors to consider and conclude on the effectiveness and appropriateness of the arrangements in place for each wider scope area in audited bodies.

35. In summary, the four wider scope areas are:

- **Financial management** – this means having sound budgetary processes. We will consider the arrangements to secure sound financial management, including the strength of the financial management culture, accountability, and arrangements to prevent and detect fraud, error, and other irregularities.
- **Financial sustainability** – we will look ahead to consider whether the body is planning effectively to continue to deliver services, also comment on financial sustainability in the medium (two to five years) to longer term (longer than five years).
- **Vision, leadership, and governance** – we conclude on the clarity of plans in place to deliver the vision, strategy, and priorities adopted by East Lothian Council. We also consider the effectiveness of the governance arrangements to support delivery.
- **Use of resources to improve outcomes** – we will consider how the East Lothian Council demonstrates economy, efficiency, and effectiveness through the use of financial and other resources.

Wider scope risks

36. We have identified significant risks in the wider scope areas set out in [Exhibit 5](#). This exhibit sets out the risks, management's sources of assurance for the risks, and the further audit procedures we plan to perform to gain assurances over the risks (if there are no significant risks then this must be explicitly stated).

Exhibit 5

2023/24 wider scope risks

Description of risk	Management's sources of assurance	Planned audit response
<p>1. Financial Sustainability</p> <p>East Lothian Council continues to operate in an increasingly complex and challenging environment, aiming to provide the best possible service within the resources available.</p> <p>The Council's Financial Strategy 2023-2028 scenario planning identifies a funding gap of £41-63 million over the 5- year period, inclusive of delivering existing approved savings. The current funding gap for 2024/25 before applying budget efficiencies, increases to the council tax charge or use of reserves is £17.289m. This rises to £55.859m by 2027/28.</p> <p>It is likely that the Council will face difficult decisions around service offering and performance if it is to remain within its resource constraints and achieve its planned priority outcomes</p>	<ul style="list-style-type: none"> • The updated financial strategy for 2024/25 onwards was agreed by Council in December and sets out the Council's approach to achieving financial sustainability. • Council has agreed three new short-term priorities which include ensuring the financial sustainability of the Council through the delivery of approved savings and transforming the way we deliver services. • The Transformation Strategy, which is a key critical enabler for service redesign will be considered by Council in June 2024. • The cross party budget working group will continue to meet to support the budget development process. 	<ul style="list-style-type: none"> • We will review and assess the council's financial planning and reporting and progress on achievement of planned savings. • We will consider the decision making that will be needed if the council is to remain within its resource constraints and achieve its planned priority outcomes.
<p>2. Vision, Leadership and Governance</p> <p>The Council's leadership have been effective in setting out a clear vision and priorities in the Council Plan 2022-27. However, the Council also recognises that decisions need to be made urgently to ensure a sustainable approach to delivering those priorities.</p> <p>The Council has set out its Top 50 performance</p>	<ul style="list-style-type: none"> • Targets have now been set for all of the top 50 performance indicators. 	<ul style="list-style-type: none"> • We will follow up on the recommendations and management responses made within our 2022/23 Annual Audit report as part of our 2023/24 audit. • We will review the minutes and paper of the policy, performance and review committee, audit and governance committee and the Council meetings.

Description of risk	Management's sources of assurance	Planned audit response
<p>indicators to monitor delivery of its priorities. Not all performance indicators have specific targets set. It is important the Council is clear on the level of performance outcomes it aims to achieve. It is important that the indicators monitored continue to reflect strategic priority areas and risks.</p> <p>There is evidence of collaborative working between members and with members and officers. However, this is an area for improvement. It is essential for members to work together to make strategic decisions when the Council faces increasingly hard choices to ensure financially sustainable service delivery.</p>		

Source: Audit Scotland

37. Our planned work on the wider scope areas is risk based and proportionate, and in addition to local risks, we may be asked by the Accounts Commission to consider specific risk areas which are impacting the public sector as a whole. We have not been asked to consider specific risks for 2023/24 audits, but we will remain cognisant of challenges identified in prior years such as climate change.

Best Value

38. Under the Code of Audit Practice, the audit of Best Value in councils is fully integrated within our annual audit work. Auditors are required to evaluate and report on the performance of councils in meeting their Best Value duties.

39. The arrangements to secure Best Value at East Lothian Council will be assessed over the period of the audit appointment and will include an annual evaluation of risks and improvement areas and public performance reporting. We will also follow up findings reported previously on Best Value to assess the pace and depth of improvement. This work will be integrated with the wider scope audit areas discussed above.

40. As part of our annual work on Best Value, we conduct thematic reviews as directed by the Accounts Commission. In 2023/24, the thematic review across the sector will be on workforce innovation and will consider how councils are responding to the current workforce challenge through building capacity, increasing productivity, and innovation. Our conclusions and judgements will be reported in a separate report to management and summarised in our Annual Audit Report.

41. At least once every five years, the Controller of Audit will report to the Accounts Commission on East Lothian Council's performance in meeting its Best Value duties. The second year of the programme is from October 2024 to August 2025. East Lothian Council is included in that programme.

Reporting arrangements, timetable, and audit fee

Reporting arrangements

42. Matters arising from our audit will be reported on a timely basis and will include agreed action plans. Draft reports will be shared with the relevant officers to confirm factual accuracy.

43. We will provide:

- an Independent Auditor's Report to East Lothian Council and the Accounts Commission setting out our opinions on the annual accounts
- East Lothian Council and the Accounts Commission with an Annual Audit Report containing observations and recommendations on significant matters which have arisen during the audit and conclusions on wider scope areas.

44. [Exhibit 6](#) outlines the target dates for our audit outputs set by the Accounts Commission. In determining the target reporting date, due regard is paid to the dates for approving the annual accounts set out in regulations of 30 September 2024.

45. We will be unable to achieve the target date outlined above. This is due to prioritising the delivery of high-quality audits over meeting target dates as required by the Accounts Commission, and consistent with messaging from the Financial Reporting Council which has made clear that audit quality takes precedence. We are working towards completion of the audit by the later date at the end of November. We will work towards delivering the audit and audit outputs by target dates over the period of the audit appointment.

Exhibit 6

2023/24 Audit outputs

Audit Output	Target date	Audit and Governance Committee Date
Annual Audit Plan	17/06/2024	17/06/2024
Best Value Thematic Report	17/09/2024	17/09/2024
Independent Auditor's Report	29/11/2024	29/11/2024
Annual Audit Report	29/11/2024	29/11/2024

Source: Audit Scotland

46. All Annual Audit Plans and the outputs detailed in [Exhibit 6](#), and any other outputs on matters of public interest, will be published on our website: www.audit-scotland.gov.uk.



Timetable

47. To support an efficient audit, it is critical that the timetable for producing the annual accounts for audit is achieved. We have included a proposed timetable for the audit at [Exhibit 7](#) that has been discussed with management.

48. We will continue to work closely with management to identify the most efficient approach as appropriate and will keep timeframes and logistics for the completion of the audit under review. Progress will be discussed with management and finance officers over the course of the audit.

Exhibit 7

Proposed annual accounts timetable

 Key stage	 Provisional Date
Consideration of the unaudited annual accounts by those charged with governance	17 June 2024
Latest submission date for the receipt of the unaudited annual accounts with complete working papers package.	30 June 2024
Latest date for final clearance meeting with the Executive Director for Council Resources	15 November 2024
Issue of draft Letter of Representation and proposed Independent Auditor's Report	18 November 2024
Agreement of audited and unsigned annual accounts	18 November 2024
Issue of Annual Audit Report to those charged with governance.	18 November 2024
Signed Independent Auditor's Report	29 November 2024
Certified Non-Domestic Rates Return	20 December 2024
Certified Housing Benefit subsidy claim	31 January 2025
Latest date for WGA assurance (if required)	To be confirmed

Source: Audit Scotland

Audit fee

49. In determining the audit fee, we have taken account of the risk exposure of East Lothian Council and the planned management assurances in place. Fee

levels are also impacted by inflation which increases the cost of audit delivery. The agreed audit fee for 2023/24 is £308,410 as set out in [Exhibit 8](#).

Exhibit 8

Audit fees (including VAT)

Fee component	Fees (£)
External Auditor Remuneration	236,890
Pooled costs	8,630
Contribution to Performance and Best Value	63,350
Sectoral Cap Adjustment	(1,460)
2023/24 Audit fee	307,410
Audit of Charitable Trusts	1,000
Total 2023/24 fee	308,410

Source: Audit Scotland

50. In setting the fee for 2023/24, we have assumed that East Lothian Council has effective governance arrangements and will prepare a comprehensive and accurate set of annual accounts for audit in line with the agreed timetable for the audit. The audit fee assumes there will be no major change in respect of the scope of the audit during the year and where our audit cannot proceed as planned, a supplementary fee may be levied.

Other matters

Internal audit

51. It is the responsibility of East Lothian Council to establish adequate internal audit arrangements. We will review the internal audit plan and the results of internal audit's work.

52. While we are not planning to place formal reliance on the work of internal audit in 2023/24, we will review internal audit reports and assess the impact of the findings on our financial statements and wider scope audit responsibilities.

Independence and objectivity

53. The audit team is independent of East Lothian Council in accordance with relevant ethical requirements, including the Financial Reporting Council's Ethical Standard. This standard imposes stringent rules to ensure the independence and objectivity of auditors.

54. Audit Scotland has robust arrangements in place to ensure compliance with Ethical Standard including an annual *'fit and proper'* declaration for all members of staff. The arrangements are overseen by the Executive Director of Innovation and Quality, who serves as Audit Scotland's Ethics Partner.

55. The Ethical Standard requires auditors to communicate any relationships that may affect the independence and objectivity of the audit team. I am not aware of any such relationships pertaining to the audit of East Lothian Council.

Audit Quality

56. Audit Scotland is committed to the consistent delivery of high-quality public audit. Audit quality requires ongoing attention and improvement to keep pace with external and internal changes. A document explaining the arrangements for providing assurance on the delivery of high-quality audits is available from the [Audit Scotland website](#).

57. The International Standards on Quality Management (ISQM) applicable to Audit Scotland for 2023/24 audits are:

- ISQM (UK) 1 which deals with an audit organisation's responsibilities to design, implement and operate a system of quality management (SoQM) for audits. Our SoQM consists of a variety of components, such as: our governance arrangements and culture to support audit quality, compliance with ethical requirements, ensuring we are dedicated to high-quality audit through our engagement performance and resourcing arrangements, and ensuring we have robust quality monitoring arrangements in place. Audit Scotland carries out an annual evaluation of our SoQM and has concluded that we comply with this standard.

- ISQM (UK) 2 which sets out arrangements for conducting engagement quality reviews, which are performed by senior management not involved in the audit to review significant judgements and conclusions reached by the audit team, and the appropriateness of proposed audit opinions of high-risk audit engagements.

58. To monitor quality at an individual audit level, Audit Scotland also carries out internal quality reviews of a sample of audits. Additionally, the Institute of Chartered Accountants of England and Wales (ICAEW) carries out independent quality reviews.

59. Actions to address deficiencies identified by internal and external quality reviews are included in a rolling Quality Improvement Action Plan which is used to support continuous improvement. Progress with implementing planned actions is regularly monitored by Audit Scotland's Quality and Ethics Committee.

60. Audit Scotland may periodically seek your views on the quality of our service provision. The team would also welcome feedback more informally at any time.

Appendix 1: Your audit team

The audit team involved in the audit of East Lothian Council have significant experience in public sector audit.

John Boyd

Audit Director

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John has overall responsibility for the Audit Engagement. He has considerable audit experience across public sector audits including local government, IJB, pension, health and central government sectors. John is the Audit Scotland Audit Services Group Lead for local authority audit and is a member of the Local Authority (Scotland) Accounting Advisory Committee (LASAAC).

Mark Ferris

Senior Audit Manager

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Mark has over 30 years of public sector audit experience and has delivered external audit services to a range of bodies including local authorities, health boards and central government bodies.

Amanda Fitzpatrick

Senior Auditor

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Amanda has considerable experience in planning and delivering audits. Amanda will manage the team and work alongside the Senior Audit Manager and Audit Director to deliver the audit.

Claire Richards

Best Value Senior Auditor

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Claire has experience across a range of local government and central government audits, including Best Value audits and annual overview reporting. Claire will work with the core team and lead on the work for the BV Thematic in 2024.

61. The local audit team is supported by a specialist technical accounting team, all of whom have significant experience of public bodies and work with accounting regulatory bodies.

East Lothian Council

Annual Audit Plan 2023/24

Audit Scotland's published material is available for download on the website in a number of formats. For information on our accessibility principles, please visit:

www.audit-scotland.gov.uk/accessibility

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